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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
DELTA AIR LINES, INC. et al.,	: Case No. 05-17923 (ASH)
	:
Debtors.	: (Jointly Administered)
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**APPELLEES' COUNTER-DESIGNATION OF ITEMS
FOR INCLUSION IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellees Delta Air Lines, Inc. ("**Delta**") and the Post-Effective Date Committee established through Delta's confirmed plan of reorganization (the "**Committee**"), through their undersigned counsel, hereby designate the following items to be included in the record on appeal in connection with the appeal by DFO Partnership from the Orders entered on September 21, 2007 and November 15, 2007, sustaining TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO and the Bank of New York for Tax Indemnities and Stipulated Loss Values with Respect to Aircraft Nos. N914DL, N915DL, N916DL, N954DL, N955DL, N956DL, N957DL, and N958DL:

1. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 1 [Docket No. 5453].
2. Order with Respect to TIA/SLV Objection 2 [Docket. No. 6467].
3. Transcript of Telephone Conference Before the Honorable Adlai S. Hardin, held on July 10, 2007 [Docket. No. 6532].

Dated: New York, New York
December 17, 2007

Respectfully submitted,

DEBEVOISE & PLIMPTON LLP

/s/ Michael E. Wiles

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